

ABSTRACT OF THE DISCLOSURE

A magnetic recording medium comprising a non-magnetic substrate and at least one magnetic recording layer formed on the substrate via at least one soft
5 magnetic layer, wherein the surface roughness (R_a) of the magnetic recording medium is at most 50\AA , and the product ($\mu_{\text{max}} \times t$) of the maximum permeability (μ_{max}) and the thickness (t) of the soft magnetic layer is at least $1,000,000 \text{ (H}\cdot\text{\AA/m)}$.

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